

**EIGHTY-FOURTH GENERAL ASSEMBLY
2012 REGULAR SESSION
DAILY
SENATE CLIP SHEET**

FEBRUARY 7, 2012

SENATE FILE 2097

S-5007

1 Amend Senate File 2097 as follows:
2 1. Page 2, by striking lines 29 through 35 and
3 inserting:
4 <NEW SUBSECTION. 7A. "National guard duty" means
5 training or other duty authorized and performed under
6 the provisions of 32 U.S.C. including but not limited
7 to 32 U.S.C. § 316, 32 U.S.C. §§ 502 - 505, and 32
8 U.S.C. § 709 as part of the national guard and paid for
9 with federal funds. "National guard duty" includes but
10 is not limited to full-time national guard duty and
11 inactive duty training and annual training.>
12 2. By renumbering as necessary.

By AMANDA RAGAN

S-5007 FILED FEBRUARY 6, 2012

SENATE FILE 2111

S-5008

1 Amend Senate File 2111 as follows:
2 1. By striking page 2, line 24, through page 3,
3 line 7, and inserting:
4 <NEW SUBSECTION. 4A. "Homicide victim survivor"
5 means any of the following:
6 a. A homicide victim's spouse, parent, child,
7 grandparent, aunt, uncle, sibling, grandchild, first
8 cousin, fiancé, legal custodian, legal ward, legal
9 guardian, step-parent, step-child, step-sibling, foster
10 child, foster parent, foster sibling, brother-in-law,
11 sister-in-law, mother-in-law, father-in-law,
12 daughter-in-law, or son-in-law.
13 b. A former intimate partner of a homicide victim
14 who has legal guardianship of the victim's children.
15 c. A person cohabiting with a homicide victim at
16 the time of the crime.>
17 2. By renumbering as necessary.

By JACK WHITVER

S-5008 FILED FEBRUARY 6, 2012



SF 2065 – Employee Stock Ownership Plan Tax Exemption (LSB 5250SV)
Analyst: Jeff Robinson (Phone: 515-281-4614) (jeff.robinson@legis.state.ia.us)
Fiscal Note Version – New

Description

Senate File 2065 creates a State income tax exemption for capital gains earned from the sale of employer securities to a qualified Iowa employee stock ownership plan (ESOP). To qualify for the income tax exemption, upon completion of the sale the ESOP must own at least 30.0% of the outstanding employer securities issued by the company. The income tax exemption applies retroactively to January 1, 2012.

Senate File 2065 also appropriates \$1.0 million from the General Fund for FY 2013 to the Economic Development Authority to establish a loan program and provide technical, educational, and contractor assistance to help companies with the establishment of qualified ESOPs.

Assumptions

1. For tax year 2009, the Department of Revenue identified 203 individual income tax returns with long-term capital gains from the sale of a business and that sale did not qualify for the current Iowa business sale capital gains exemption. Based on the average capital gain reported in tax year 2009 for those instances, the Department estimates that for tax year 2012 the average capital gain reported will be \$273,600 and the total qualified exempt income for those 203 returns will be \$55.5 million.
2. It is not known what percentage of the \$55.5 million long-term capital gains income identified above will be the result of an ESOP sale that would qualify as exempt income under the provisions of SF 2065. For this fiscal note, the percentage is assumed to be 20.0%.
3. The average marginal long-term capital gains rate for tax year 2009 was 6.38% and is assumed to be the same in future tax years.
4. There will be a minor impact in FY 2012 due to reduced withholding and estimate payments.
5. No provision in the estimate is made for additional qualified ESOP sales that might result from the proposed tax reduction.
6. Tax exemptions reduce not only the individual's State income tax, but also their local option income tax surcharge for schools. Statewide, the surtax yields 3.3% of net State individual income tax revenue.

Fiscal Impact

The capital gains exemption proposed in **SF 2065** will reduce individual income taxes owed to the State by qualified taxpayers by the estimated amounts in the following table:

Tax Reduction in Millions of Dollars	
<u>Fiscal Year</u>	<u>Tax Reduction</u>
FY 2012	\$ -0.0
FY 2013	-0.7
FY 2014	-0.8
FY 2015	-0.8
FY 2016	-0.9

In addition to the tax reduction in the above table, the tax exemption will reduce income surtax liability by \$30,000 per tax year.

The total impact for FY 2013 will be a net reduction to the General Fund of \$1.7 million (\$1.0 million appropriation and \$700,000 decrease in revenue).

Source

Department of Revenue

/s/ Holly M. Lyons

February 6, 2012

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#) and the correctional and minority impact statements were prepared pursuant to [Iowa Code section 2.56](#). Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.



SF 2111 – Crime Victims Compensation (LSB 5291SV)

Analyst: Beth Lenstra (Phone: 515-281-6301) (beth.lenstra@legis.state.ia.us)

Fiscal Note Version – New

Description

Senate File 2111 permits identity theft passports to be issued to Iowa residents subject to identity theft outside of Iowa, permits staff of the Crime Victim Assistance Division of the Office of the Attorney General to participate in certain hearings by telephone, expands the definition of a crime covered by the Victim Compensation Program to include identity theft and financial exploitation of a person that is at least 65 years of age, defines a homicide victim survivor, provides for installation of new security items, and specifies that compensation is based on the loss of reasonable income.

Background

- Receipts to the Victim Compensation Fund include a portion of the criminal surcharge, restitution, certain inmate wages, federal funds, and a portion of the Operating While Intoxicated fines. The Fund pays certain out-of-pocket expenses of crime victims and their families, as defined in Iowa Code chapter [915](#). The Fund also covers expenses related to:
 - a. Administrative costs of the Crime Victim Assistance Division, including the Victim Services Grant Program.
 - b. Sexual Abuse Examination Program.
 - c. Services and support to victims of domestic abuse and sexual assault including shelter care providers.
 - d. Victim and witness coordinators.
 - e. Training for victim services providers is limited to no more than \$100,000 annually.
- Funds must be held in reserve so the Fund remains financially sound. A financial reserve permits sufficient cash flow for payment of claims and operations in the event of delayed federal reimbursement or a catastrophic event. The current estimated ending balance is \$4.1 million in FY 2012 and \$4.4 million in FY 2013.
- Federal law permits up to 60.0% of certain costs to be reimbursed by the federal Victims of Crime Act (VOCA) funds. However, the federal payment is not received until the following fiscal year, so the Fund must be able to cash flow the expenses. Additionally, federal reimbursement rates are dependent on several items, including but not limited to the amount of money available in the federal VOCA Fund, and the amount of claims pending at the federal level.
- Receipts to the Fund in FY 2012 and FY 2013 are expected to be relatively stable.

Assumption

The expansion of benefits will not exceed the capacity of the Crime Victim Compensation Fund.

Fiscal Impact

The estimated fiscal impact of [SF 2111](#) is a maximum increase in expenditures from the Crime Victim Compensation Fund of \$181,000 annually as follows:

- Identity theft passport: \$15,000.
- Telephonic hearings: minimal reduction in travel expenses.
- Identity theft/financial exploitation of elderly: \$81,000.
- Uniform definition of homicide victim survivor: \$70,000.
- Installation of new security items: \$15,000.

[Senate File 2111](#) is estimated to draw down the ending balance by \$181,000 in FY 2013. Of this amount, \$166,000 is eligible for 60.0% reimbursement (\$99,600) from VOCA in FY 2014. The State share of \$181,000 in FY 2013 will be split between the State (\$81,400) and federal VOCA grant receipts (\$99,600) in FY 2014.

Source

Office of the Attorney General

/s/ Holly M. Lyons

February 6, 2012

The fiscal note for this bill was prepared pursuant to **Joint Rule 17** and the correctional and minority impact statements were prepared pursuant to **Iowa Code section [2.56](#)**. Data used in developing this fiscal note, is available from the Fiscal Services Division of the Legislative Services Agency upon request.

Fiscal Note

Fiscal Services Division



SF 2114 – Allowable Growth for Schools (LSB 6021SV)

Analyst: Shawn Snyder (Phone: 515-281-7799) (shawn.snyder@legis.state.ia.us)

Fiscal Note Version – New

Description

Senate File 2114 establishes the FY 2014 allowable growth rate at 4.0% for regular school aid. The growth rate will be applied to each of the FY 2013 State cost per pupil amounts to establish the FY 2014 State cost per pupil, district cost per pupil, and Area Education Agency (AEA) cost per pupil amounts. The following table provides the information pertaining to each of the State cost per pupil amounts impacted by the Bill.

	FY 2013 State Cost Per Pupil	FY 2014 Per Pupil Cost Growth	FY 2014 State Cost Per Pupil
Regular Program	\$ 6,001.00	\$ 240.00	\$ 6,241.00
Special Education	\$ 6,001.00	\$ 240.00	\$ 6,241.00
AEA Special Education Support Services	\$ 263.51	\$ 10.54	\$ 274.05
AEA Media Services	\$ 49.13	\$ 1.97	\$ 51.10
AEA Educational Services	\$ 54.22	\$ 2.17	\$ 56.39

Assumptions

Variables used in determining State school aid for FY 2013 have not been finalized. The following provides the assumptions used in calculating both FY 2013 and FY 2014 school aid estimates. Any variations in these assumptions will impact the overall funding amounts. Current assumptions include:

- Taxable valuation growth of 3.8% for FY 2013 and 4.13% for FY 2014.
- Preliminary enrollments for FY 2013 and projected enrollments for FY 2014.
- Preliminary weightings for FY 2013 and an increase of 1.0% for special education weightings, 10.0% for supplementary weightings for sharing, 7.0% for English-as-a-Second Language weightings, 1.0% for at-risk weightings, and 5.0% in preschool formula enrollments for FY 2014.
- Assumes no change in the amount of funding from the Property Tax Equity and Relief Fund for FY 2014.
- The current additional State aid reduction to AEAs is \$10.0 million for FY 2013.

Fiscal Impact

The estimated fiscal impact of a 4.0% allowable growth rate for State school aid includes:

- An increase of State aid for regular school aid of \$122.5 million.
- An increase of State aid for the Statewide Voluntary Preschool Program of \$5.5 million.

- Additionally, the estimated impact of a 4.0% allowable growth rate to each of the State categorical supplements addressed in SF 2115 will result in an increase of \$14.6 million.
- The total estimated General Fund expenditure increase for State school aid is estimated at \$142.6 million in FY 2014.
- The estimated increase in school aid property taxes is \$59.0 million. This amount includes a total for the budget guarantee of \$11.9 million impacting 99 school districts (28.2%).
- The estimated increase in the combined district cost is \$196.2 million.

The following table provides the estimated fiscal impact of SF 2114 (and includes the State categorical supplement amounts estimated at a 4.0% allowable growth rate) for FY 2014.

Legislative Services Agency: Estimated FY 2013 and FY 2014 State School Aid Amounts (Dollars in Millions)				
School Aid Funding	Estimated FY 2013	FY 2013 Change from FY 2012	FY 2014 with 4.0% Allowable Growth Rate Totals	Change from Est. FY 2013
Regular School Aid	\$ 2,287.3	\$ 30.3	\$ 2,409.8	\$ 122.5
State Categorical Supplements	319.6	3.8	334.2	14.6
Preschool Formula	59.7	1.3	65.2	5.5
Est. Total School Aid Amount	\$ 2,666.6	\$ 35.4	\$ 2,809.2	\$ 142.6
Est. School Aid Property Tax	\$ 1,320.6	\$ 6.1	\$ 1,379.6	\$ 59.0
Est. Combined District Cost	\$ 3,927.5	\$ 40.2	\$ 4,123.7	\$ 196.2

Sources

Iowa Department of Education, Preliminary Certified Enrollment file
Iowa Department Management, School Aid file
LSA analysis and calculations

/s/ Holly M. Lyons

February 6, 2012

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#) and the correctional and minority impact statements were prepared pursuant to [Iowa Code section 2.56](#). Data used in developing this fiscal note, is available from the Fiscal Services Division of the Legislative Services Agency upon request.

Legislative Services Agency: Estimated FY 2014 School Foundation Aid by District

Est. FY 2014 Allowable Growth Rate: 4.00% **Note:** Estimates include AEA flow-through funding amounts generated at the district level.

NOTE: The 2012 General Assembly will be required to set the FY 2014 allowable growth rates for regular school aid and the State categorical supplements.

District	FY 2014 Budget Enrollment	Est. Change in Enrollment	Est. FY 2014 Regular State Aid	Est. FY 2014 Total State Categorical Supplements	FY 2014 Estimated Change in State Aid*	Est. FY 2014 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2014 Combined District Cost	Est. Change in Combined District Cost	Est. FY 2014 Total Property Tax Adjustment Aid	FY 2014 Budget Adjustment/Budget Guarantee	FY 2014 Preschool Formula	Change in Preschool Formula
A-H-S-T	639.2	37.2	\$ 2,697,475	\$ 399,595	\$ 357,664	\$ 2,142,308	\$ 65,532	\$ 5,239,378	\$ 423,196	\$ 0	\$ 0	\$ 78,637	\$ 6,625
AGWSR	579.4	-59.4	2,290,046	445,652	-209,543	2,857,900	249,752	5,593,598	40,210	0	262,974	85,190	7,177
Adair-Casey	324.1	-29.9	1,454,389	252,934	-94,212	1,285,174	142,752	2,992,497	48,541	0	122,889	45,871	3,864
Adel DeSoto Minburn	1,507.8	72.6	7,678,452	1,050,782	852,822	3,979,590	197,996	12,708,824	1,050,819	42,037	0	0	0
Akron Westfield	544.5	32.6	2,633,523	405,024	322,860	1,533,245	-6,645	4,571,792	316,216	0	0	62,254	5,244
Albert City-Truesdale	234.4	32.2	826,905	133,799	242,465	1,024,337	50,972	1,985,041	293,437	0	0	32,765	2,760
Albia	1,222.6	27.8	6,614,342	826,356	498,487	2,664,029	131,231	10,104,727	629,719	225,418	0	173,656	14,629
Alburnett	553.5	5.2	2,666,997	382,591	164,991	1,603,480	76,374	4,653,068	241,366	0	0	0	0
Alden	266.3	0.9	1,051,187	200,317	64,666	1,032,554	42,933	2,284,058	107,600	0	0	49,148	4,140
Algona	1,251.5	33.0	5,988,255	875,453	559,086	4,824,171	249,624	11,687,879	808,710	0	0	311,270	26,222
Allamakee	1,212.7	14.0	6,004,421	826,489	385,397	3,761,781	-38,356	10,592,691	347,040	0	0	249,016	20,978
Alta	451.8	-53.6	2,016,150	384,319	-180,309	1,879,899	261,819	4,280,368	81,511	0	243,551	104,849	8,833
Ames	4,198.4	-25.9	14,623,803	2,898,612	627,333	17,946,678	630,611	35,469,093	1,257,944	0	0	727,389	61,278
Anamosa	1,284.5	46.6	6,838,967	929,866	618,488	3,122,064	-163,986	10,890,897	454,503	77,703	0	222,804	18,770
Andrew	250.3	-27.1	1,362,987	201,109	-78,696	882,025	126,945	2,446,121	48,249	0	121,144	45,871	3,864
Ankeny	9,287.4	323.6	44,378,005	5,776,908	4,122,423	24,643,150	1,195,438	74,798,063	5,317,862	0	0	557,009	46,924
Anthon-Oto	210.4	-25.9	1,037,416	160,612	-87,408	976,455	106,088	2,174,483	18,679	0	121,089	45,871	3,864
Aplington-Parkersburg	815.8	-19.2	4,133,949	608,811	91,379	2,326,664	61,450	7,069,424	152,829	0	0	147,444	12,421
Ar-We-Va	280.2	-10.8	910,725	199,751	-13,169	1,334,469	-13,272	2,444,945	-26,440	0	15,026	75,360	6,348
Armstrong-Ringsted	300.2	1.2	1,190,585	242,228	83,401	1,405,363	44,484	2,838,176	127,884	0	0	65,531	5,521
Atlantic	1,375.2	-50.7	7,075,117	1,000,538	60,985	3,946,060	161,728	12,021,715	222,712	0	60,031	386,630	32,571
Audubon	548.5	0.3	2,359,378	390,773	107,170	1,797,302	-79,281	4,547,453	27,890	0	0	98,296	8,281
Aurelia	261.3	3.0	946,672	194,484	74,966	1,176,246	35,435	2,317,402	110,400	0	0	55,701	4,692
BCLUW	571.4	-22.4	2,555,275	405,715	-5,063	2,046,355	91,151	5,007,345	86,089	0	35,216	88,466	7,452
Ballard	1,596.6	76.4	9,045,781	1,012,644	930,081	2,800,825	163,959	12,859,250	1,094,040	511,873	0	353,865	29,811
Battle Creek-Ida Grove	652.2	5.7	3,193,018	488,146	212,513	2,030,271	93,457	5,711,435	305,971	0	0	150,720	12,697
Baxter	400.9	16.0	2,274,027	289,492	208,070	772,177	-46,547	3,335,696	161,524	109,276	0	72,084	6,073
Bedford	538.5	21.7	2,561,352	400,150	255,037	1,616,389	9,583	4,577,891	264,621	0	0	62,254	5,244
Belle Plaine	562.4	-27.3	2,940,326	376,162	-37,241	1,495,267	118,417	4,811,755	81,177	20,054	64,372	78,637	6,625
Bellevue	567.4	-0.7	2,639,790	401,791	122,039	1,829,613	-17,127	4,871,194	104,911	0	0	134,338	11,317
Belmond-Klemme	738.0	-4.0	3,387,599	515,863	151,451	2,421,207	89,332	6,324,669	240,783	0	0	121,231	10,212
Bennett	198.5	8.5	748,758	124,500	91,123	710,635	26,878	1,583,893	118,001	0	0	19,659	1,656
Benton	1,555.7	24.0	7,074,495	1,047,899	484,000	4,774,528	-28,420	12,896,922	455,580	0	0	330,929	27,878
Bettendorf	4,138.6	36.4	19,201,075	2,782,547	1,181,149	12,671,150	530,701	34,654,772	1,711,850	0	0	907,597	76,458
Bondurant-Farrar	1,426.1	35.3	7,812,426	926,953	591,107	2,535,412	100,495	11,274,791	691,602	332,582	0	140,891	11,869
Boone	2,100.2	-94.2	11,795,877	1,490,793	-83,055	5,284,982	385,359	18,571,652	302,305	315,868	192,932	386,630	32,571
Boyden-Hull	622.3	-3.8	3,048,526	433,628	130,285	1,754,423	61,756	5,236,577	192,041	0	0	0	0
Boyer Valley	426.8	-17.5	2,213,120	339,069	17,514	1,374,827	60,924	3,927,016	78,437	0	29,423	62,254	5,244
Brooklyn-Guernsey-Malcom	520.6	-13.4	2,426,318	380,192	35,161	1,707,727	-28,855	4,514,237	6,306	0	0	88,466	7,452
Burlington	4,552.4	-0.3	26,531,210	3,158,862	1,242,550	9,601,923	423,993	39,291,995	1,666,543	1,087,865	0	517,691	43,612
CAL	269.3	-7.8	1,319,526	215,031	28,866	1,122,074	32,510	2,656,631	61,377	0	602	62,254	5,244
CAM	429.8	-4.3	1,690,805	318,233	-161,383	1,720,303	50,645	3,729,341	-110,738	0	0	95,019	8,004
Calamus-Wheatland	477.7	24.4	2,217,901	364,544	244,875	1,323,658	-59,953	3,906,103	184,921	0	0	85,190	7,177
Camanche	974.3	58.1	4,626,227	688,901	584,008	2,763,759	188,938	8,078,887	772,947	0	0	193,315	16,285
Cardinal	581.4	-32.2	3,137,233	427,369	-69,663	1,491,378	149,199	5,055,980	79,537	60,777	90,518	108,125	9,108
Carlisle	1,813.0	30.7	10,529,418	1,202,942	690,321	3,097,390	152,784	14,829,750	843,104	590,405	0	353,865	29,811
Carroll	1,711.3	-7.9	7,383,714	1,141,549	357,141	6,226,337	249,129	14,751,600	606,270	0	0	570,115	48,028
Cedar Falls	4,800.8	19.4	22,764,253	3,341,945	1,247,882	13,881,324	550,133	39,987,522	1,798,014	0	0	150,720	12,697
Cedar Rapids	16,540.4	-237.2	84,403,019	11,421,255	2,762,980	50,441,493	1,956,031	146,265,767	4,719,012	0	0	1,159,890	97,713
Center Point-Urbana	1,381.2	70.4	7,639,807	942,909	831,688	2,353,906	137,825	10,936,622	969,514	351,914	0	324,376	27,326
Centerville	1,401.1	8.1	8,098,912	979,448	431,694	2,932,213	61,345	12,010,573	493,038	369,371	0	226,080	19,045
Central	454.7	-24.0	2,268,254	323,232	-18,976	1,477,497	90,236	4,068,983	71,260	0	63,623	62,254	5,244
Central City	487.7	7.3	2,599,178	358,326	177,655	1,163,756	62,019	4,121,260	239,675	44,256	0	101,572	8,556
Central Clinton	1,549.7	26.4	7,653,905	1,082,821	539,763	4,091,799	126,743	12,828,525	666,506	0	0	347,312	29,259
Central Decatur	675.1	16.7	3,864,203	494,171	297,109	1,374,371	29,561	5,732,745	326,669	122,120	0	186,762	15,733
Central Lee	833.7	21.1	4,199,174	611,095	325,956	2,061,577	-38,233	6,871,846	287,722	0	0	0	0
Central Lyon	737.0	22.4	3,476,569	495,237	308,960	2,171,836	121,521	6,143,642	430,480	0	0	140,891	11,869

Legislative Services Agency: Estimated FY 2014 School Foundation Aid by District

Est. FY 2014 Allowable Growth Rate: 4.00% **Note:** Estimates include AEA flow-through funding amounts generated at the district level.

NOTE: The 2012 General Assembly will be required to set the FY 2014 allowable growth rates for regular school aid and the State categorical supplements.

District	FY 2014 Budget Enrollment	Est. Change in Enrollment	Est. FY 2014 Regular State Aid	Est. FY 2014 Total State Categorical Supplements	FY 2014 Estimated Change in State Aid*	Est. FY 2014 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2014 Combined District Cost	Est. Change in Combined District Cost	Est. FY 2014 Total Property Tax Adjustment Aid	FY 2014 Budget Adjustment/Budget Guarantee	FY 2014 Preschool Formula	Change in Preschool Formula
Central Springs	741.0	-124.3	3,261,129	612,648	-848,560	3,371,899	938,129	7,245,676	89,569	0	623,468	111,402	9,385
Chariton	1,423.1	42.7	8,168,443	985,027	665,820	2,873,519	-7,705	12,026,989	658,115	319,944	0	199,868	16,837
Charles City	1,600.6	51.1	8,473,708	1,133,067	746,759	4,735,479	272,281	14,342,254	1,019,041	0	0	88,466	7,452
Charter Oak-Ute	311.1	-6.0	1,400,663	240,743	37,033	1,040,128	38,386	2,681,534	75,419	0	0	78,637	6,625
Cherokee	936.4	4.2	4,946,545	670,378	270,355	2,539,811	119,767	8,156,734	390,122	0	0	157,273	13,249
Clarinda	967.3	17.6	4,637,109	635,356	339,837	2,562,673	131,445	7,835,138	471,283	0	0	0	0
Clarion-Goldfield	773.9	-2.1	3,582,184	559,550	202,956	2,901,896	103,959	7,043,630	306,914	0	0	144,167	12,145
Clarke	1,373.2	-12.2	7,616,568	960,027	284,900	2,996,405	119,727	11,573,000	404,627	173,637	0	271,952	22,910
Clarksville	350.0	-5.1	1,827,148	282,499	49,474	891,764	42,427	3,001,411	91,901	13,750	0	39,318	3,312
Clay Central-Everly	353.0	-30.0	1,147,315	279,294	-109,361	1,779,482	142,068	3,206,091	32,706	0	122,624	39,318	3,312
Clayton Ridge	640.2	-4.8	2,828,143	444,053	121,589	2,344,707	95,793	5,616,903	217,382	0	0	81,913	6,900
Clear Creek Amana	1,708.3	131.8	8,062,276	1,166,359	1,198,135	5,208,013	343,145	14,436,648	1,541,279	0	0	131,061	11,041
Clear Lake	1,227.6	-61.5	5,197,777	838,579	-86,477	4,796,900	282,980	10,833,256	196,502	0	151,796	278,505	23,462
Clearfield	87.8	-0.6	378,390	56,589	19,790	315,759	2,406	750,738	22,197	0	0	0	0
Clinton	3,881.3	-174.4	22,402,438	2,761,741	-122,270	10,712,608	707,269	35,876,787	585,000	369,477	368,333	891,215	75,079
Colfax-Mingo	745.9	-25.7	3,816,358	505,521	1,526	1,845,403	24,450	6,167,282	25,976	47,128	21,513	134,338	11,317
College	4,621.3	113.4	20,063,924	3,094,184	1,686,088	15,119,006	672,574	38,277,114	2,358,662	0	0	743,771	62,657
Collins-Maxwell	447.8	-52.7	2,176,822	337,964	-189,835	1,561,157	226,178	4,075,943	36,344	0	238,816	58,977	4,968
Colo-NESCO School	468.7	-11.9	1,835,311	343,703	23,852	1,625,889	55,551	3,804,903	79,404	0	0	121,231	10,212
Columbus	888.5	-10.2	4,748,079	661,480	163,291	2,558,094	-98,583	7,967,653	64,709	0	0	114,678	9,660
Coon Rapids-Bayard	428.8	2.3	2,045,547	333,776	119,558	1,505,599	33,889	3,884,922	153,448	0	0	91,743	7,729
Corning	402.9	-28.3	1,808,239	329,923	-70,866	1,593,973	48,002	3,732,135	-22,863	0	100,541	117,955	9,937
Corwith-Wesley	105.7	-7.3	174,866	121,751	-40,222	720,090	-9,937	1,016,707	-50,159	0	26,696	0	0
Council Bluffs	8,995.2	-37.7	50,308,539	6,200,454	2,113,976	24,483,246	1,148,039	80,992,239	3,262,015	800,424	0	1,248,356	105,165
Creston	1,346.3	-52.4	7,645,826	967,058	44,805	3,481,223	201,712	12,094,107	246,516	137,105	75,276	445,607	37,539
Dallas Center-Grimes	2,163.0	180.7	9,613,797	1,410,062	1,566,886	6,491,532	454,164	17,515,391	2,021,051	0	0	501,308	42,231
Danville	481.7	2.9	2,429,901	343,175	132,903	1,237,240	61,787	4,010,316	194,691	21,827	0	121,231	10,212
Davenport	16,618.2	487.0	86,171,515	11,619,518	7,417,692	45,826,969	2,310,663	143,618,002	9,728,354	261,724	0	2,591,731	218,335
Davis County	1,182.7	-10.5	5,999,782	820,981	207,098	2,887,326	122,710	9,708,089	329,808	76,627	0	127,784	10,764
Decorah Community	1,539.8	146.2	6,835,398	1,086,489	1,231,278	4,910,404	219,058	12,832,291	1,450,335	0	0	360,418	30,363
Delwood	220.4	2.1	1,109,194	133,064	60,890	599,207	-15,859	1,841,465	45,031	0	0	68,807	5,796
Denison	2,106.2	74.4	13,793,708	1,423,092	1,214,653	3,321,636	166,224	18,538,436	1,380,878	890,335	0	242,463	20,426
Denver	750.9	16.5	3,919,499	515,446	297,757	1,875,274	86,910	6,310,219	384,667	46,787	0	72,084	6,073
Des Moines Independent	31,303.7	-242.6	190,635,077	23,556,900	7,572,335	79,892,920	3,137,156	294,084,897	10,709,491	5,830,823	0	3,650,049	307,492
Diagonal	90.7	-9.3	457,706	99,844	-27,349	350,693	43,117	908,243	15,768	0	40,156	0	0
Dike-New Hartford	810.8	6.5	4,145,544	582,885	248,850	2,018,240	81,524	6,746,669	330,373	0	0	176,932	14,905
Dows	130.6	1.6	353,824	87,706	27,468	698,038	-10,848	1,139,568	16,619	0	0	39,318	3,312
Dubuque	10,472.1	4.3	55,289,517	7,628,204	2,755,401	31,887,173	1,410,336	94,804,894	4,165,738	0	0	2,391,863	201,498
Dunkerton	504.6	40.4	2,683,199	371,499	376,002	1,350,749	41,550	4,405,447	417,553	0	0	58,977	4,968
Durant	599.3	13.9	2,848,006	480,686	227,706	1,881,910	88,721	5,210,602	316,426	0	0	39,318	3,312
Eagle Grove	769.9	-63.1	4,207,688	578,563	-148,049	2,761,157	276,068	7,547,408	128,018	0	252,304	163,826	13,801
Earlham	638.2	28.5	3,136,161	460,523	318,218	1,589,751	-41,267	5,186,435	276,952	0	0	0	0
East Buchanan	543.5	-7.5	2,950,897	417,020	104,801	1,635,396	48,318	5,003,313	153,119	0	0	98,296	8,281
East Central	353.0	10.0	1,789,376	247,396	143,654	1,035,101	-81,198	3,071,873	62,456	0	0	49,148	4,140
East Greene	309.1	-24.5	1,338,804	222,831	-63,358	1,323,560	103,470	2,885,195	40,113	0	94,224	39,318	3,312
East Marshall	741.0	85.3	3,705,485	566,899	693,779	2,121,724	21,726	6,394,108	715,506	0	0	163,826	13,801
East Mills	517.6	-44.2	2,014,678	408,637	-405,358	2,416,850	483,071	4,840,165	77,714	0	177,922	91,743	7,729
East Sac County	903.5	-11.9	4,010,913	668,405	-179,201	2,892,916	423,441	7,572,234	244,240	0	0	186,762	15,733
East Union	508.6	48.7	2,452,874	363,131	411,317	1,438,300	-15,528	4,254,305	395,790	0	0	117,955	9,937
Eastern Allamakee	414.9	30.9	1,779,860	321,429	290,845	1,587,960	41,235	3,689,249	332,081	0	0	75,360	6,348
Eddyville-Blakesburg	655.2	-16.0	2,430,860	477,113	48,550	2,904,812	107,443	5,812,785	155,992	0	0	117,955	9,937
Edgewood-Colesburg	453.7	-7.4	2,193,055	347,462	64,286	1,161,127	493	3,701,644	64,778	0	0	75,360	6,348
Eldora-New Providence	542.5	-90.9	2,980,780	455,806	-356,078	2,283,633	440,030	5,720,219	83,952	0	453,301	144,167	12,145
Elk Horn-Kimballton	230.4	-6.8	1,118,620	181,549	13,226	713,853	-10,086	2,014,022	3,140	0	1,277	49,148	4,140
Emmetsburg	722.0	56.4	3,069,638	508,630	493,460	2,740,943	42,588	6,319,211	536,048	0	0	173,656	14,629
English Valleys	499.6	2.3	2,344,140	402,280	71,841	1,648,876	-76,342	4,395,296	-4,500	0	0	65,531	5,521
Essex	225.4	-5.9	1,128,364	181,182	26,261	691,665	1,382	2,001,211	27,643	0	0	0	0

Legislative Services Agency: Estimated FY 2014 School Foundation Aid by District

Est. FY 2014 Allowable Growth Rate: 4.00% **Note:** Estimates include AEA flow-through funding amounts generated at the district level.

NOTE: The 2012 General Assembly will be required to set the FY 2014 allowable growth rates for regular school aid and the State categorical supplements.

District	FY 2014 Budget Enrollment	Est. Change in Enrollment	Est. FY 2014 Regular State Aid	Est. FY 2014 Total State Categorical Supplements	FY 2014 Estimated Change in State Aid*	Est. FY 2014 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2014 Combined District Cost	Est. Change in Combined District Cost	Est. FY 2014 Total Property Tax Adjustment Aid	FY 2014 Budget Adjustment/Budget Guarantee	FY 2014 Preschool Formula	Change in Preschool Formula
Estherville Lincoln Cent	1,359.3	0.8	7,394,326	969,630	366,341	3,476,291	162,247	11,840,247	528,589	91,044	0	239,186	20,149
Exira	207.4	-25.8	825,019	175,221	-103,133	950,459	66,784	1,950,699	-36,348	0	119,044	26,212	2,208
Fairfield	1,664.4	-47.3	7,737,539	1,182,745	108,001	5,634,827	194,632	14,555,111	302,633	0	0	55,701	4,692
Farragut	183.5	-39.9	667,599	165,612	-178,357	1,056,244	181,267	1,889,455	2,910	0	212,430	32,765	2,760
Forest City	1,051.1	-6.9	5,813,893	786,337	226,762	2,969,927	-39,955	9,570,157	186,808	29,727	0	121,231	10,212
Fort Dodge	3,537.2	-119.2	18,833,858	2,568,955	60,367	10,067,859	256,988	31,470,672	317,354	81,464	90,017	792,919	66,798
Fort Madison	2,260.8	12.6	11,911,297	1,508,426	646,874	5,935,264	207,511	19,354,987	854,386	124,856	0	0	0
Fredericksburg	249.3	-2.7	1,061,216	190,725	35,047	877,584	-21,292	2,129,525	13,754	0	0	65,531	5,521
Fremont	189.5	-8.3	977,607	127,627	6,366	605,132	33,423	1,710,366	39,788	0	16,198	45,871	3,864
Fremont-Mills	419.8	-2.5	2,169,192	291,870	110,940	1,270,451	55,258	3,731,513	166,198	0	0	91,743	7,729
GMG	364.0	45.7	1,572,549	301,887	361,676	1,163,396	56,863	3,037,832	418,539	0	0	117,955	9,937
Galva-Holstein	397.9	-35.1	1,756,671	310,309	-85,443	1,667,354	126,899	3,734,334	41,456	0	142,346	85,190	7,177
Garner-Hayfield	793.8	19.5	4,014,218	586,568	329,584	2,159,041	117,133	6,759,827	446,716	0	0	127,784	10,764
George-Little Rock	480.7	10.7	2,095,078	347,673	171,546	1,630,464	84,560	4,073,215	256,107	0	0	58,977	4,968
Gilbert	1,286.5	21.9	5,863,839	819,246	417,505	3,378,832	131,481	10,061,917	548,986	0	0	108,125	9,108
Gilmore City-Bradgate	105.7	-25.3	285,004	97,250	-119,393	715,225	102,113	1,097,479	-17,281	0	138,762	39,318	3,312
Gladbrook-Reinbeck	541.5	-86.2	2,382,839	449,413	-366,364	2,414,908	349,282	5,247,160	-17,082	0	434,242	0	0
Glenwood	2,139.1	120.2	11,271,937	1,427,109	1,314,782	5,267,560	-89,187	17,966,606	1,225,595	218,215	0	186,762	15,733
Glidden-Ralston	336.1	11.0	1,399,618	249,046	140,615	1,075,825	5,815	2,724,489	146,431	0	0	88,466	7,452
Graettinger-Terril	350.0	-13.0	1,425,680	255,890	-89,978	1,680,336	147,962	3,361,906	57,984	0	16,046	58,977	4,968
Grinnell-Newburg	1,730.2	-12.9	8,458,128	1,204,503	339,536	5,337,165	186,275	14,999,796	525,811	0	0	183,485	15,457
Griswold	556.5	-29.5	2,593,484	377,577	-35,585	2,019,440	87,492	4,990,501	51,907	0	80,934	95,019	8,004
Grundy Center	628.3	-24.4	3,208,626	474,881	20,444	1,728,094	70,796	5,411,601	91,240	0	34,801	0	0
Guthrie Center	467.7	-6.1	2,265,460	336,437	72,009	1,328,203	-37,534	3,930,100	34,475	0	0	117,955	9,937
H-L-V	325.1	-6.2	1,341,347	230,936	25,483	1,199,200	-57,317	2,771,483	-31,833	0	0	55,701	4,692
Hamburg	239.3	-2.7	1,142,498	169,588	41,533	928,176	-39,304	2,240,262	2,229	0	0	49,148	4,140
Hampton-Dumont	1,114.9	-46.7	6,267,090	832,688	30,724	3,303,414	178,966	10,403,192	209,691	0	82,378	127,784	10,764
Harlan	1,402.1	-13.6	7,008,735	980,125	258,272	4,292,177	-84,871	12,281,037	173,400	0	0	75,360	6,348
Harmony	318.1	-42.9	1,570,269	234,858	-161,062	1,112,054	164,299	2,917,181	3,238	0	202,763	78,637	6,625
Harris-Lake Park	318.1	7.7	1,109,814	234,710	107,924	1,251,862	49,989	2,596,386	157,913	0	0	65,531	5,521
Hartley-Melvin-Sanborn	638.2	10.8	3,093,374	463,984	235,199	2,284,746	75,086	5,842,104	310,285	0	0	91,743	7,729
Highland	662.2	18.7	3,311,996	483,130	280,580	1,869,762	78,029	5,664,888	358,608	0	0	150,720	12,697
Hinton	559.5	27.3	2,476,864	406,371	286,577	1,728,440	26,918	4,611,675	313,494	0	0	101,572	8,556
Howard-Winneshiek	1,383.2	41.9	6,684,805	988,322	577,847	4,414,412	66,208	12,087,539	644,056	0	0	317,823	26,774
Hubbard-Radcliffe	345.0	-51.7	1,063,829	256,319	-225,589	1,994,667	253,036	3,314,815	27,447	0	257,492	72,084	6,073
Hudson	662.2	-2.8	3,388,875	493,176	143,808	1,820,677	80,010	5,702,728	223,817	0	0	0	0
Humboldt	1,112.9	-50.7	5,228,276	804,052	-22,018	3,720,916	199,709	9,753,244	177,691	0	106,982	252,292	21,253
IKM-Manning	705.1	-33.7	2,989,702	535,033	-344,321	2,728,345	307,471	6,253,080	-36,849	0	81,495	91,743	7,729
Independence	1,344.3	-37.3	7,373,924	996,823	113,634	3,975,270	168,296	12,346,017	281,931	0	0	285,058	24,014
Indianola	3,414.6	81.8	17,758,360	2,177,838	1,380,241	8,133,406	385,167	28,069,604	1,765,407	371,988	0	317,823	26,774
Interstate 35	858.6	-18.5	4,385,370	585,485	82,028	2,170,138	89,490	7,140,993	171,519	30,485	0	137,614	11,593
Iowa City	12,254.2	-199.2	53,792,998	8,302,596	1,506,181	43,110,134	1,336,173	105,205,728	2,842,354	0	0	661,858	55,757
Iowa Falls	1,054.1	-28.4	5,483,401	765,140	100,045	2,939,539	73,634	9,188,080	173,679	0	0	45,871	3,864
Iowa Valley	598.4	15.5	3,244,363	390,031	256,228	1,427,417	-5,438	5,061,811	250,790	67,661	0	101,572	8,556
Janesville Consolidated	370.0	7.7	1,805,195	246,073	132,382	994,419	2,696	3,045,687	135,078	0	0	108,125	9,108
Jefferson-Scranton	1,015.2	-4.6	4,939,934	733,163	227,431	3,204,174	124,153	8,877,271	351,584	0	0	229,357	19,322
Jesup	895.5	1.4	4,503,176	578,828	234,348	2,357,954	99,951	7,439,958	334,299	0	0	0	0
Johnston	6,496.1	348.4	29,872,766	4,114,248	3,556,161	18,083,743	1,099,586	52,070,757	4,655,748	0	0	707,729	59,621
Keokuk	1,932.7	-40.1	11,554,239	1,340,705	273,459	4,137,086	136,444	17,032,030	409,903	515,406	0	190,038	16,009
Keota	306.2	-19.5	1,177,460	228,992	-46,146	1,326,371	94,437	2,732,823	48,290	0	64,078	32,765	2,760
Kingsley-Pierson	441.8	-26.2	2,152,398	340,086	-46,825	1,488,275	107,747	3,980,759	60,922	0	82,460	0	0
Knoxville	1,780.1	-88.6	9,935,669	1,239,671	-132,262	4,185,822	242,597	15,361,162	110,335	296,650	216,605	304,717	25,670
Lake Mills	617.3	23.1	2,591,047	458,997	276,053	1,978,261	112,529	5,028,305	388,582	0	0	114,678	9,660
Lamoni	367.0	22.6	1,987,557	288,508	254,194	867,206	34,960	3,143,271	289,154	37,654	0	81,913	6,900
Laurens-Marathon	282.2	-47.8	1,076,855	245,347	-213,768	1,418,623	209,309	2,740,825	-4,459	0	238,923	45,871	3,864
Lawton-Bronson	608.3	-13.6	2,837,087	408,956	57,408	1,710,296	37,494	4,956,339	94,902	0	0	91,743	7,729
Le Mars	2,089.2	23.1	10,008,089	1,393,408	644,140	5,666,790	271,762	17,068,287	915,901	0	0	98,296	8,281

Legislative Services Agency: Estimated FY 2014 School Foundation Aid by District

Est. FY 2014 Allowable Growth Rate: 4.00% **Note:** Estimates include AEA flow-through funding amounts generated at the district level.

NOTE: The 2012 General Assembly will be required to set the FY 2014 allowable growth rates for regular school aid and the State categorical supplements.

District	FY 2014 Budget Enrollment	Est. Change in Enrollment	Est. FY 2014 Regular State Aid	Est. FY 2014 Total State Categorical Supplements	FY 2014 Estimated Change in State Aid*	Est. FY 2014 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2014 Combined District Cost	Est. Change in Combined District Cost	Est. FY 2014 Total Property Tax Adjustment Aid	FY 2014 Budget Adjustment/Budget Guarantee	FY 2014 Preschool Formula	Change in Preschool Formula
Lenox	389.9	-11.9	2,009,757	305,267	27,674	1,048,568	30,951	3,363,592	58,626	0	1,948	88,466	7,452
Lewis Central	2,746.4	166.1	12,172,790	1,908,970	1,631,735	8,770,375	512,862	22,852,135	2,144,596	0	0	245,739	20,701
Linn-Mar	6,964.8	237.1	34,454,883	4,473,645	3,100,524	17,646,750	957,176	56,575,278	4,057,700	0	0	619,263	52,168
Lisbon	676.1	17.0	3,548,236	428,690	277,982	1,294,403	29,388	5,271,329	307,371	116,626	0	144,167	12,145
Logan-Magnolia	593.4	18.7	3,232,456	413,944	282,289	1,358,340	-104,143	5,004,740	178,146	54,708	0	101,572	8,556
Lone Tree	455.7	40.6	2,169,142	353,048	358,251	1,272,093	98,962	3,794,283	457,214	0	0	114,678	9,660
Louisa-Muscatine	742.0	-18.1	3,473,970	555,040	56,463	2,334,343	-18,157	6,363,353	38,306	0	0	121,231	10,212
LuVerne	56.8	-11.2	29,940	47,866	-57,955	535,844	55,449	613,650	-2,506	0	59,739	45,871	3,864
Lynnnville-Sully	434.8	-11.2	1,769,269	298,226	22,353	1,460,114	20,690	3,527,609	43,044	0	0	101,572	8,556
MFL MarMac	767.9	-47.1	3,810,528	568,940	-76,479	2,419,242	195,855	6,798,710	119,376	0	149,304	140,891	11,869
MOC-Floyd Valley	1,427.1	85.1	6,773,957	980,875	870,871	4,455,308	88,135	12,210,140	959,006	0	0	288,334	24,290
Madrid	681.1	21.3	3,827,489	461,329	321,124	1,085,604	59,502	5,374,422	380,627	200,619	0	16,383	1,380
Manson Northwest Webster	642.2	31.6	2,345,001	460,164	329,504	2,633,249	119,264	5,438,414	448,769	0	0	163,826	13,801
Maple Valley	429.8	-41.0	2,030,670	312,665	-124,789	1,785,686	129,097	4,129,021	4,308	0	176,855	85,190	7,177
Maquoketa	1,335.3	-58.5	7,655,087	990,071	-31,453	3,408,231	184,156	12,053,389	152,704	140,854	114,228	252,292	21,253
Maquoketa Valley	697.1	-25.3	2,948,222	491,355	-1,678	2,442,630	41,284	5,882,207	39,605	0	28,913	114,678	9,660
Marcus-Meriden-Cleghorn	441.8	-6.9	1,440,702	317,001	34,515	1,984,121	24,139	3,741,824	58,654	0	0	39,318	3,312
Marion Independent	1,826.0	-25.5	9,883,713	1,324,176	279,268	4,342,417	189,327	15,550,306	468,596	169,379	0	235,910	19,874
Marshalltown	5,184.7	-133.6	32,036,996	3,656,487	644,183	11,336,243	420,574	47,029,726	1,064,758	1,490,125	0	602,881	50,789
Martensdale-St Marys	505.6	-24.6	2,528,174	341,813	-34,690	1,383,907	96,339	4,253,894	61,648	0	58,098	65,531	5,521
Mason City	3,898.3	102.0	20,205,430	2,750,323	1,654,230	12,343,507	495,728	35,299,260	2,149,959	0	0	455,437	38,367
Mediapolis	767.9	-52.6	3,634,426	543,143	-113,194	2,623,244	232,766	6,800,813	119,573	0	180,595	0	0
Melcher-Dallas	272.2	-23.0	1,470,212	227,563	-78,091	776,317	81,705	2,474,092	3,615	24,735	90,410	81,913	6,900
Mid-Prairie	1,169.8	6.3	5,751,471	829,701	335,517	3,521,632	133,590	10,102,804	469,107	0	0	232,633	19,597
Midland	562.4	33.8	2,554,238	413,399	331,810	1,970,630	5,738	4,938,267	337,548	0	0	114,678	9,660
Missouri Valley	850.7	13.7	4,274,426	562,118	291,147	2,371,190	-5,727	7,207,734	285,420	0	0	180,209	15,181
Montezuma	544.5	16.8	2,126,175	362,775	212,624	2,085,864	102,609	4,574,814	315,233	0	0	117,955	9,937
Monticello	982.3	-19.6	4,854,665	673,687	122,542	2,993,815	101,810	8,522,167	224,352	0	0	167,103	14,077
Moravia	365.0	14.2	1,862,228	295,612	182,694	947,911	53,691	3,105,751	236,385	274	0	62,254	5,244
Mormon Trail	277.2	28.3	1,390,572	195,019	243,435	818,858	72,650	2,404,449	316,085	0	0	62,254	5,244
Morning Sun	207.4	-6.6	1,110,161	151,835	11,103	516,010	20,762	1,778,006	31,865	2,452	2,673	62,254	5,244
Moulton-Udell	189.5	-16.5	876,376	153,219	-48,146	641,279	57,410	1,670,874	9,263	0	65,899	65,531	5,521
Mount Ayr	616.3	8.3	3,023,513	494,839	207,545	2,082,483	88,512	5,600,835	296,057	0	0	95,019	8,004
Mount Pleasant	2,097.2	52.9	11,075,543	1,460,482	881,272	4,754,957	135,574	17,290,982	1,016,846	154,403	0	0	0
Mount Vernon	1,074.0	8.0	5,488,058	754,901	308,410	2,485,526	89,378	8,728,485	397,788	77,193	0	101,572	8,556
Murray	291.2	19.7	1,656,311	239,073	216,610	664,410	11,536	2,559,794	228,147	51,622	0	88,466	7,452
Muscatine	5,215.6	-89.0	28,864,336	3,572,885	759,618	11,864,280	565,258	44,301,501	1,324,877	692,165	0	756,877	63,761
Nashua-Plainfield	653.2	0.8	3,073,934	443,936	150,769	1,975,143	-41,722	5,493,013	109,047	0	0	137,614	11,593
Nevada	1,470.9	-42.4	7,508,463	1,029,557	56,662	3,664,399	143,277	12,202,419	199,938	90,928	0	334,206	28,155
New Hampton	1,042.1	21.5	4,410,379	715,007	353,514	3,740,706	70,377	8,866,092	423,891	0	0	147,444	12,421
New London	533.5	23.6	3,060,909	382,984	296,061	1,117,565	-86,441	4,561,458	209,620	124,002	0	0	0
Newell-Fonda	452.8	-15.9	1,875,485	323,301	-208	1,603,966	61,401	3,802,752	61,192	0	16,703	111,402	9,385
Newton	2,990.8	-45.3	15,975,346	2,040,737	448,125	7,788,833	157,260	25,804,916	605,385	206,117	0	278,505	23,462
Nodaway Valley	685.1	-3.2	3,332,532	508,499	148,792	1,954,196	84,301	5,795,227	233,093	0	0	108,125	9,108
North Butler	615.3	16.3	2,935,606	486,682	27,410	2,006,185	318,456	5,428,473	345,866	0	0	160,550	13,525
North Cedar	854.6	-42.4	4,209,916	587,103	-43,484	2,831,299	174,607	7,628,318	131,123	0	105,274	72,084	6,073
North Fayette	788.8	-58.2	3,837,797	569,121	-158,808	2,680,409	119,786	7,087,327	-39,021	0	218,908	144,167	12,145
North Iowa	492.6	16.1	1,731,778	364,898	179,992	2,138,861	19,795	4,235,537	199,787	0	0	49,148	4,140
North Kossuth	257.3	-41.2	716,995	204,667	-185,549	1,667,439	202,933	2,589,101	17,384	0	205,037	65,531	5,521
North Linn	736.0	27.7	3,660,371	492,161	337,499	1,869,993	-92,572	6,022,525	244,928	2,658	0	104,849	8,833
North Mahaska	520.6	-2.4	2,253,579	381,544	96,425	1,795,910	15,237	4,431,033	111,661	0	0	117,955	9,937
North Polk	1,335.3	37.8	6,700,202	834,744	560,088	3,165,024	146,517	10,699,970	706,605	115,151	0	288,334	24,290
North Scott	2,965.8	-20.8	13,880,578	2,000,150	579,492	8,832,206	322,634	24,712,934	902,126	0	0	399,736	33,675
North Tama County	553.5	32.0	2,503,814	425,151	324,607	1,783,918	108,779	4,712,883	433,385	0	0	0	0
North Winneshiek	316.1	27.1	1,451,190	205,158	236,593	1,026,453	80,439	2,682,801	317,031	0	0	42,595	3,588
Northeast	578.4	44.3	2,734,359	435,746	408,540	1,711,661	86,136	4,881,766	494,677	0	0	65,531	5,521
Northeast Hamilton	232.4	6.0	570,512	183,697	53,021	1,319,451	-135,970	2,073,660	-82,950	0	0	26,212	2,208

Legislative Services Agency: Estimated FY 2014 School Foundation Aid by District

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District	FY 2014 Budget Enrollment	Est. Change in Enrollment	Est. FY 2014 Regular State Aid	Est. FY 2014 Total State Categorical Supplements	FY 2014 Estimated Change in State Aid*	Est. FY 2014 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2014 Combined District Cost	Est. Change in Combined District Cost	Est. FY 2014 Total Property Tax Adjustment Aid	FY 2014 Budget Adjustment/Budget Guarantee	FY 2014 Preschool Formula	Change in Preschool Formula
Northwood-Kensett	532.5	33.4	2,165,043	367,033	309,066	1,894,593	43,309	4,426,669	352,374	0	0	0	0
Norwalk	2,447.3	61.5	14,057,637	1,671,768	1,065,167	4,505,385	227,849	20,234,790	1,293,016	734,502	0	330,929	27,878
Odebolt-Arthur	344.1	13.1	1,494,599	251,275	166,017	1,104,847	42,287	2,850,721	208,305	0	0	55,701	4,692
Oelwein	1,257.5	-64.2	7,668,516	903,535	-63,308	3,256,701	293,212	11,828,752	229,904	226,047	165,954	258,845	21,805
Ogden	687.1	36.1	3,108,535	486,680	377,011	2,210,304	85,460	5,805,519	462,471	0	0	62,254	5,244
Okoboji	907.5	35.1	297,333	644,393	273,858	6,855,144	318,466	7,796,870	592,324	0	0	206,421	17,389
Olin Consolidated	186.5	-27.4	943,824	174,429	-111,355	859,015	49,468	1,977,268	-61,888	0	132,858	75,360	6,348
Orient-Macksburg	185.5	-18.5	628,875	167,456	-68,313	975,543	72,374	1,771,874	4,061	0	78,741	0	0
Osage	902.5	-26.1	4,300,840	632,334	52,430	2,620,466	85,161	7,553,640	137,591	0	0	91,743	7,729
Oskaloosa	2,485.1	89.2	13,071,692	1,713,829	1,223,839	6,245,097	328,555	21,030,618	1,552,393	158,307	0	429,225	36,159
Ottumwa	4,632.2	146.3	26,547,291	3,173,808	2,256,781	7,978,729	478,654	37,699,828	2,735,434	1,264,583	0	806,025	67,902
PCM	983.3	-33.4	5,023,529	653,289	5,816	2,499,123	81,349	8,175,941	87,166	5,130	25,454	193,315	16,285
Panorama	804.8	70.1	3,154,051	528,300	578,293	2,959,110	36,229	6,641,461	614,522	0	0	101,572	8,556
Paton-Churdan	193.5	10.5	720,870	136,836	109,209	851,532	43,001	1,709,238	152,209	0	0	49,148	4,140
Pekin	634.3	-8.5	2,824,491	438,530	91,131	2,017,971	69,157	5,280,992	160,288	0	0	104,849	8,833
Pella	2,230.8	20.7	10,536,190	1,447,423	673,913	6,306,748	290,163	18,290,361	964,076	0	0	160,550	13,525
Perry	2,033.4	222.6	12,157,677	1,462,566	2,115,941	3,975,153	261,244	17,595,396	2,377,185	654,103	0	380,077	32,019
Pleasant Valley	3,952.1	-7.8	17,696,541	2,516,879	808,678	11,345,946	356,423	31,559,366	1,165,101	0	0	350,588	29,534
Pleasantville	625.3	5.6	3,308,304	432,759	190,572	1,511,562	19,970	5,252,625	210,541	51,503	0	117,955	9,937
Pocahontas Area	492.6	2.8	2,027,133	399,095	125,624	2,000,865	16,117	4,427,093	141,741	0	0	114,678	9,660
Pomeroy-Palmer	213.4	-7.1	593,703	176,960	1,065	1,168,925	25,335	1,939,588	26,400	0	5,098	22,936	1,932
Postville	618.3	53.6	3,186,734	452,932	492,274	1,577,652	103,902	5,217,318	596,177	0	0	85,190	7,177
Prairie Valley	621.3	-7.0	2,523,434	479,526	108,012	2,553,987	90,334	5,556,947	198,346	0	0	121,231	10,212
Prescott	81.8	-4.2	337,286	55,827	-7,478	396,313	-20,363	789,426	-27,841	0	11,619	0	0
Preston	322.1	-23.8	1,695,484	229,432	-72,836	931,094	116,223	2,856,010	43,388	8,497	86,277	55,701	4,692
Red Oak	1,214.7	1.9	6,359,786	877,651	340,631	3,468,285	159,430	10,705,722	500,061	0	0	245,739	20,701
Remsen-Union	376.0	-11.0	1,441,700	271,122	11,780	1,574,422	23,737	3,287,244	35,517	0	0	49,148	4,140
Riceville	274.2	-2.4	861,491	242,175	41,464	1,310,674	4,028	2,414,340	45,492	0	0	0	0
River Valley	423.8	3.3	1,743,746	322,185	101,020	1,450,754	-33,504	3,516,685	67,515	0	0	81,913	6,900
Riverside	663.2	-17.5	2,663,408	455,414	48,705	2,616,344	87,124	5,735,166	135,829	0	0	124,508	10,489
Rock Valley	606.3	-34.7	2,917,813	445,256	-57,778	1,889,262	128,721	5,252,331	70,942	0	102,875	262,122	22,082
Rockwell City-Lytton	466.7	-0.3	2,023,405	371,953	123,086	1,759,626	78,513	4,154,984	201,599	0	0	72,084	6,073
Roland-Story	952.4	6.9	4,486,070	643,917	269,532	2,642,768	123,933	7,772,755	393,465	0	0	72,084	6,073
Rudd-Rockford-Marble Rk	489.6	32.4	2,130,321	358,029	296,377	1,673,233	-52,155	4,161,583	244,221	0	0	98,296	8,281
Ruthven-Ayrshire	260.3	10.3	1,162,976	202,581	122,179	913,501	2,550	2,279,058	124,730	0	0	62,254	5,244
Saydel	1,179.7	-21.2	4,237,108	879,959	96,418	5,377,064	206,068	10,494,131	302,486	0	0	95,019	8,004
Schaller-Crestland	347.0	-25.4	1,387,854	263,853	-58,155	1,619,387	111,020	3,271,094	52,865	0	93,444	49,148	4,140
Schleswig	336.1	26.7	1,699,102	202,707	250,569	935,725	69,161	2,837,534	319,729	0	0	0	0
Sentral	131.6	-23.6	329,146	128,573	-111,353	921,358	83,373	1,379,077	-27,980	0	122,447	32,765	2,760
Sergeant Bluff-Luton	1,384.2	44.9	5,747,009	984,432	566,450	4,945,176	101,290	11,676,617	667,741	0	0	255,569	21,530
Seymour	227.4	-10.5	954,728	197,103	-9,459	754,964	10,645	1,906,795	1,186	0	22,711	0	0
Sheldon	994.3	18.8	4,842,999	667,772	355,066	2,939,151	24,192	8,449,922	379,258	0	0	285,058	24,014
Shenandoah	1,045.1	55.0	5,525,128	771,293	616,697	2,639,211	-123,249	8,935,632	493,448	67,580	0	0	0
Sibley-Ocheyedan	676.1	-55.0	3,105,283	508,884	-152,300	2,469,215	141,579	6,083,382	-10,721	0	213,534	131,061	11,041
Sidney	351.0	10.7	1,976,334	273,043	176,310	1,035,370	8,043	3,284,747	184,352	0	0	75,360	6,348
Sigourney	544.5	-11.6	2,888,923	401,358	88,793	1,600,552	-19,544	4,890,833	69,249	0	0	124,508	10,489
Sioux Center	1,015.2	-12.9	4,827,224	734,429	166,299	3,239,263	106,484	8,800,916	272,784	0	0	0	0
Sioux Central	510.6	13.5	2,010,396	428,421	164,999	1,985,078	42,906	4,423,895	207,905	0	0	104,849	8,833
Sioux City	14,015.4	249.4	87,286,629	9,796,508	5,902,916	25,798,540	1,273,422	122,881,677	7,176,338	5,164,918	0	2,155,953	181,624
Solon	1,327.3	74.9	6,268,033	853,285	760,406	3,356,551	218,753	10,477,869	979,158	0	0	111,402	9,385
South Hamilton	647.2	-28.9	2,857,936	508,716	-21,289	2,180,676	88,530	5,547,328	67,241	0	60,885	111,402	9,385
South O'Brien	625.3	-40.3	2,742,076	456,134	-94,058	2,540,403	181,656	5,738,613	87,597	0	134,200	42,595	3,588
South Page	205.4	-12.8	1,090,171	165,520	-11,187	739,221	19,395	1,994,912	8,208	0	40,611	42,595	3,588
South Tama County	1,479.9	24.5	8,738,126	1,086,979	557,855	3,340,233	-106,387	13,165,338	451,467	261,363	0	265,399	22,358
South Winneshiek	612.3	11.7	3,015,706	432,101	232,438	1,995,950	99,614	5,443,757	332,051	0	0	193,315	16,285
Southeast Polk	6,378.4	164.4	35,127,974	4,118,610	2,743,053	14,041,423	632,933	53,288,007	3,375,986	1,175,920	0	750,324	63,209
Southeast Warren	538.5	-3.4	2,910,730	371,901	111,308	1,406,513	53,576	4,689,144	164,885	35,634	0	111,402	9,385

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Southeast Webster Grand	521.6	-22.3	2,342,838	409,715	-4,372	1,983,673	88,269	4,736,226	83,898	0	44,856	78,637	6,625
Southern Cal	481.7	-16.7	2,219,944	352,401	35,651	1,878,241	69,674	4,450,586	105,326	0	15,515	65,531	5,521
Spencer	1,837.9	-70.4	9,283,089	1,316,387	29,077	5,836,529	277,556	16,436,005	306,633	0	95,891	321,099	27,050
Spirit Lake	1,116.9	-79.3	2,355,046	809,202	-294,271	6,805,272	459,759	9,969,520	165,488	0	279,607	104,849	8,833
Springville	388.9	1.9	1,902,868	280,646	104,051	1,047,061	-29,108	3,230,575	74,944	0	0	72,084	6,073
St Ansgar	625.3	-6.5	2,412,992	431,903	88,736	2,312,349	52,117	5,157,244	140,852	0	0	95,019	8,004
Stanton	191.5	11.5	924,095	154,054	110,701	550,579	-58,039	1,628,728	52,661	0	0	72,084	6,073
Starmont	632.3	2.9	3,092,755	486,015	168,095	1,952,414	17,091	5,531,184	185,185	0	0	98,296	8,281
Storm Lake	2,138.1	-43.5	12,904,372	1,497,596	370,942	4,597,692	170,134	18,999,660	541,075	575,740	0	275,228	23,186
Stratford	190.5	26.0	922,948	126,012	200,211	658,551	-6,774	1,707,511	193,436	0	0	36,042	3,036
Sumner	530.5	-34.8	2,431,514	375,253	-76,412	1,841,883	134,747	4,648,650	58,334	0	115,438	117,955	9,937
Tipton	899.5	62.9	4,506,739	608,961	608,562	2,423,921	178,632	7,539,621	787,194	0	0	95,019	8,004
Titonka Consolidated	102.7	-48.3	282,916	114,200	-244,451	809,983	236,280	1,207,099	-8,172	0	274,262	26,212	2,208
Treynor	628.3	30.1	2,716,675	436,375	318,474	1,809,613	107,326	4,962,663	425,800	0	0	0	0
Tri-Center	690.1	18.9	3,341,242	480,793	280,265	2,067,394	67,843	5,889,429	348,109	0	0	134,338	11,317
Tri-County	249.3	-18.7	1,221,482	205,465	-45,015	983,036	-4,775	2,409,983	-49,791	0	68,469	55,701	4,692
Tripoli	444.8	-12.2	2,299,762	337,547	32,058	1,226,376	-16,149	3,863,685	15,909	0	0	62,254	5,244
Turkey Valley	357.0	-31.2	1,525,528	274,452	-109,144	1,589,445	42,220	3,389,425	-66,925	0	130,706	78,637	6,625
Twin Cedars	373.0	-19.4	1,923,020	285,753	-38,683	1,069,485	14,763	3,278,258	-23,919	0	51,614	88,466	7,452
Twin Rivers	146.6	-22.4	462,184	125,656	-104,891	851,287	32,377	1,439,127	-72,514	0	113,596	29,489	2,484
Underwood	761.9	30.9	3,539,112	498,526	364,051	2,151,775	109,337	6,189,413	473,388	0	0	95,019	8,004
Union	1,293.4	56.6	6,476,799	914,420	657,238	3,610,374	196,645	11,001,593	853,883	0	0	0	0
United	333.1	25.2	823,324	196,216	184,079	1,635,786	-132,989	2,655,326	51,089	0	0	134,338	11,317
Urbandale	3,481.4	169.5	15,845,252	2,431,039	1,848,588	10,891,374	571,475	29,167,665	2,420,062	0	0	468,543	39,471
Valley	427.8	-17.8	2,155,250	304,359	-1,237	1,214,369	52,014	3,673,978	50,777	0	31,398	81,913	6,900
Van Buren	684.1	25.7	3,335,415	475,653	300,411	2,039,067	-163,261	5,850,135	137,150	0	0	98,296	8,281
Van Meter	625.3	40.0	2,890,487	436,870	391,429	1,712,615	121,629	5,039,972	513,057	0	0	0	0
Ventura	257.3	-2.1	298,032	199,338	12,336	1,735,243	22,423	2,232,613	34,759	0	0	0	0
Villisca	335.1	-27.0	1,679,798	248,828	-62,992	1,197,914	123,656	3,126,540	60,663	0	103,333	58,977	4,968
Vinton-Shellsburg	1,662.4	-24.7	8,495,602	1,188,628	270,004	4,377,394	4,031	14,061,624	274,034	0	0	186,762	15,733
Waco	527.5	12.8	2,662,692	408,931	211,886	1,580,202	75,091	4,651,825	286,977	0	0	101,572	8,556
Walnut	183.5	-17.5	632,655	136,291	-60,397	968,052	44,206	1,736,998	-16,190	0	73,040	26,212	2,208
Wapello	710.0	-13.6	3,842,968	524,324	74,644	1,924,224	-114,285	6,291,516	-39,641	10,236	0	72,084	6,073
Wapsie Valley	736.0	38.6	3,956,272	556,842	451,567	1,762,810	14,912	6,275,924	466,479	51,020	0	167,103	14,077
Washington	1,660.4	-79.2	9,514,929	1,170,058	-67,254	4,042,612	331,224	14,727,599	263,970	189,539	181,177	268,675	22,634
Waterloo	10,898.9	180.6	64,408,452	7,720,208	4,289,099	28,989,584	1,400,870	101,118,244	5,689,970	1,380,808	0	553,733	46,648
Waukee	7,960.0	848.9	35,930,684	4,826,446	6,807,437	22,417,273	1,659,270	63,174,403	8,466,706	0	0	0	0
Waverly-Shell Rock	1,957.6	74.8	9,523,359	1,452,302	931,178	5,433,321	328,098	16,408,982	1,259,276	0	0	252,292	21,253
Wayne	585.4	32.6	2,768,755	478,372	135,736	1,858,641	106,293	5,105,768	242,030	0	0	95,019	8,004
Webster City	1,555.7	-5.4	8,029,036	1,108,702	381,432	4,353,366	145,520	13,491,104	526,952	0	0	347,312	29,259
West Bend-Mallard	315.1	-9.9	1,184,556	245,041	10,132	1,457,627	51,967	2,887,224	62,099	0	3,973	45,871	3,864
West Branch	856.6	64.7	3,875,339	580,647	584,511	2,657,399	112,591	7,113,385	697,102	0	0	104,849	8,833
West Burlington Ind	443.8	-14.6	2,410,686	399,887	8,810	1,154,024	51,073	3,964,597	59,882	29,736	8,611	190,038	16,009
West Central	286.2	-0.1	1,121,750	208,393	58,862	1,099,563	20,580	2,429,706	79,442	0	0	0	0
West Central Valley	1,002.2	56.3	4,337,112	694,308	563,206	3,388,312	214,339	8,419,732	777,545	0	0	163,826	13,801
West Delaware County	1,625.5	39.6	8,091,719	1,123,262	658,660	4,577,611	158,815	13,792,592	817,474	0	0	0	0
West Des Moines	9,199.6	149.2	34,613,510	6,006,969	2,762,895	36,850,970	1,599,331	77,471,449	4,362,225	0	0	828,961	69,834
West Fork CSD	666.2	-55.4	2,764,713	534,201	-522,641	2,967,498	356,954	6,266,412	-165,688	0	219,377	150,720	12,697
West Hancock	666.2	25.7	2,788,422	468,632	302,456	2,297,307	119,959	5,554,361	422,415	0	0	124,508	10,489
West Harrison	445.8	11.1	2,205,782	313,239	169,616	1,640,556	-53,025	4,159,577	116,592	0	0	58,977	4,968
West Liberty	1,263.5	40.3	7,046,955	893,569	612,588	2,760,441	141,619	10,700,965	754,207	227,970	0	229,357	19,322
West Lyon	843.7	29.2	3,816,503	550,554	367,051	2,376,384	108,939	6,743,441	475,990	0	0	176,932	14,905
West Marshall	879.6	2.1	4,345,586	614,957	224,273	2,215,711	102,801	7,176,254	327,075	0	0	0	0
West Monona	679.1	-36.8	3,474,850	495,150	-46,195	2,134,559	138,241	6,104,559	92,047	0	101,210	72,084	6,073
West Sioux	707.1	37.1	4,267,327	523,240	477,155	1,796,963	86,808	6,587,530	563,963	123,016	0	163,826	13,801
Western Dubuque	2,946.9	55.9	13,679,896	2,030,212	1,032,680	9,949,871	437,073	25,659,979	1,469,754	0	0	838,790	70,662
Westwood	520.6	-23.6	1,938,440	388,717	-44,038	2,379,233	20,754	4,706,390	-23,284	0	50,179	157,273	13,249

Legislative Services Agency: Estimated FY 2014 School Foundation Aid by District

Est. FY 2014 Allowable Growth Rate: 4.00% Note: Estimates include AEA flow-through funding amounts generated at the district level.

NOTE: The 2012 General Assembly will be required to set the FY 2014 allowable growth rates for regular school aid and the State categorical supplements.

District	FY 2014 Budget Enrollment	Est. Change in Enrollment	Est. FY 2014 Regular State Aid	Est. FY 2014 Total State Categorical Supplements	FY 2014 Estimated Change in State Aid*	Est. FY 2014 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2014 Combined District Cost	Est. Change in Combined District Cost	Est. FY 2014 Total Property Tax Adjustment Aid	FY 2014 Budget Adjustment/Budget Guarantee	FY 2014 Preschool Formula	Change in Preschool Formula
Whiting	193.5	10.4	804,936	168,392	108,221	762,537	37,936	1,735,865	146,156	0	0	42,595	3,588
Williamsburg	1,110.9	2.8	5,482,821	754,373	291,017	3,101,295	83,910	9,338,489	374,928	0	0	196,592	16,562
Wilton	728.0	-62.6	3,539,883	538,368	-183,388	2,416,223	278,161	6,494,474	94,774	0	248,387	114,678	9,660
Winfield-Mt Union	358.0	-4.1	1,718,165	261,224	59,573	1,061,927	-60,207	3,041,316	-633	0	0	55,701	4,692
Winterset	1,740.2	32.2	9,260,493	1,167,911	666,471	4,389,476	215,651	14,817,880	882,121	112,020	0	314,546	26,498
Woden-Crystal Lake	83.8	-27.3	165,206	81,787	-151,364	729,192	25,614	976,185	-125,750	0	152,343	19,659	1,656
Woodbine	438.8	-3.6	2,168,869	333,106	93,372	1,189,042	38,614	3,691,017	131,986	0	0	95,019	8,004
Woodbury Central	595.4	-2.9	3,046,187	414,513	124,156	1,483,364	56,642	4,944,064	180,799	16,144	0	88,466	7,452
Woodward-Granger	963.3	116.5	4,821,397	650,160	964,820	2,470,446	196,840	7,942,003	1,161,661	25,889	0	216,251	18,218
STATE-WIDE TOTAL	476,400.0	3,186.8	\$ 2,409,797,859	\$ 334,242,970	\$ 137,147,047	\$ 1,379,635,644	\$ 59,038,019	\$ 4,123,676,476	\$ 196,185,076	\$ 31,380,478	\$ 11,923,907	\$ 65,202,847	\$ 5,492,821

Legislative Services Agency: Estimated FY 2014 School Foundation Aid by District

Est. FY 2014 Allowable Growth Rate: 4.00% Note: Estimates include AEA flow-through funding amounts generated at the district level.

NOTE: The 2012 General Assembly will be required to set the FY 2014 allowable growth rates for regular school aid and the State categorical supplements.

District	FY 2014 Budget Enrollment	Est. Change in Enrollment	Est. FY 2014 Regular State Aid	Est. FY 2014 Total State Categorical Supplements	FY 2014 Estimated Change in State Aid*	Est. FY 2014 Foundation Property Taxes	Est. Change in Property Tax	Est. FY 2014 Combined District Cost	Est. Change in Combined District Cost	Est. FY 2014 Total Property Tax Adjustment Aid	FY 2014 Budget Adjustment/Budget Guarantee	FY 2014 Preschool Formula	Change in Preschool Formula
Maximum	31,303.7	848.9	190,635,077	23,556,900	7,572,335	79,892,920	3,137,156	294,084,897	10,709,491	5,830,823	623,468	3,650,049	307,492
Minimum	56.8	-242.6	29,940	47,866	-848,560	315,759	-163,986	613,650	-165,688	0	0	0	0
Range	31,246.90	1,091.50	190,605,137	23,509,034	8,420,895	79,577,161	3,301,142	293,471,247	10,875,179	5,830,823	623,468	3,650,049	307,492
Median	638.2	-0.3	3,023,513	463,984	151,451	2,018,240	88,269	5,547,328	222,712	0	0	101,572	8,556
Average	1,327.0	8.9	6,712,528.9	931,038.9	382,025.2	3,842,996.2	164,451.3	11,486,564.0	546,476.5	87,410.8	33,214.2	181,623.5	15,300.3
Number of Districts with Increases		174			268		299		322				
Number of Districts with Decreases		177			83		52		29				
Total Number of Districts Receiving:										81	99	315	

Total All State Aid (Preschool Formula, State Categoricals, Regular School Aid, and Property Tax Equity and Relief Funds): \$ 2,809,243,676

Total State Aid From General Fund (Preschool Formula, State Categoricals, Regular School Aid without PTER Funds): \$ 2,801,863,198

Notes and Assumptions:

*Estimated change in State aid includes regular State aid and total State categorical supplements but does not include preschool formula funding.

Estimates include Property Tax Equity and Relief (PTER) funds estimated from the FY 2012 State sales/use tax for school infrastructure. The funds are also included in the Regular State aid amounts.

Combined district cost is the sum of the regular program, budget adjustment, district cost of supplementary weights, special education program, area education agency programs, dropout prevention programs and includes both property tax and State aid. The combined district cost in this spreadsheet currently does not include the State Categorical Supplements. The combined district cost does not include the preschool state aid amount.

The Budget Adjustment is a mechanism to provide additional funding for school districts with declining enrollments. It is funded with property taxes and is included in the Foundation Property Taxes. A phase-out of the Step Down feature of the Budget Guarantee began in FY 2005.

Foundation Property Taxes include the Uniform Levy and the Additional Levy with adjustments for Utility Tax Replacement.

Assumptions include:	FY 2013	FY 2014
Taxable Valuations	3.83%	4.13%
Enrollments	Actual	Projections
Special Ed. Weighting Change	Preliminary	1.0%
Supplementary Weighting Change	Preliminary	10.0%
ESL Weighting Change	Preliminary	7.0%
At-Risk Weighting Change	1.0%	1.0%
Preschool Weighting Change	Actual	5.0%

Regular State school aid does not include State Categorical Supplement amounts.

Please contact the LSA if there are any questions or concerns regarding this information.

LSA SAS Program V3.3_FY12.

This spreadsheet was updated on January 3, 2012

Fiscal Note

Fiscal Services Division



SF 2115 – State Categorical Supplement Allowable Growth (LSB 6022SV)
Analyst: Shawn Snyder (Phone: 515-281-7799) (shawn.snyder@legis.state.ia.us)
Fiscal Note Version – New

Description

Senate File 2115 establishes the FY 2014 allowable growth rate at 4.0% for each of the State categorical supplements. The growth rate will be applied to each of the FY 2013 State categorical supplement State cost per pupil amounts to establish the FY 2014 per pupil amounts. The following table provides the information pertaining to each of the State categorical supplement cost per pupil amounts impacted by the Bill.

	FY 2013 State Cost Per Pupil	FY 2014 Per Pupil Cost Growth	FY 2014 State Cost Per Pupil
Teacher Salary Supplement	\$ 517.17	\$ 20.69	\$ 537.86
Professional Development Supplement	\$ 58.57	\$ 2.34	\$ 60.91
Early Intervention Supplement	\$ 63.80	\$ 2.55	\$ 66.35
AEA Teacher Salary Supplement	\$ 27.07	\$ 1.08	\$ 28.15
AEA Professional Development Supplement	\$ 3.16	\$ 0.13	\$ 3.29

Assumptions

Variables used in determining State school aid for FY 2013 have not been finalized. The following provides the assumptions used in calculating both FY 2013 and FY 2014 school aid estimates. Any variations in the assumptions will impact the overall funding amounts. Current assumptions include:

- Preliminary enrollments for FY 2013 and projected enrollments for FY 2014.
- Preliminary weightings for FY 2013 and an increase of 1.0% for special education weightings.

Fiscal Impact

The estimated fiscal impact of a 4.0% allowable growth rate to the State categorical supplements is a total State aid increase of \$14.6 million for the FY 2014 State categorical supplements that includes:

- \$11.9 million for the teacher salary supplement.
- \$1.3 million for the professional development supplement.
- \$1.4 million for the early intervention supplement.

The following table provides additional detail on the funding amounts for each of the State categorical supplements:

	District Amount FY 2014	AEA Amount FY 2014	Total Amount FY 2014	FY 2014 vs. FY 2013
<u>Teacher Salary Supplement</u>				
Unadjusted Amount	\$ 256,372,719	\$ 14,500,953	\$ 270,873,672	
Budget Guarantee Amount	822,446	33,989	856,434	
Total Amount	\$ 257,195,165	\$ 14,534,942	\$ 271,730,106	\$ 11,871,264
	District Amount FY 2014	AEA Amount FY 2014	Total Amount FY 2014	FY 2014 vs. FY 2013
<u>Professional Development Supplement</u>				
Unadjusted Amount	\$ 29,046,019	\$ 1,698,125	\$ 30,744,144	
Budget Guarantee Amount	85,217	3,734	88,952	
Total Amount	\$ 29,131,236	\$ 1,701,869	\$ 30,833,095	\$ 1,345,485
	District Amount FY 2014	AEA Amount FY 2014	Total Amount FY 2014	FY 2014 vs. FY 2013
<u>Early Intervention Supplement</u>				
Unadjusted Amount	\$ 31,603,399	NA	\$ 31,603,399	
Budget Guarantee Amount	76,359	NA	76,359	
Total Amount	\$ 31,679,758	NA	\$ 31,679,758	\$ 1,389,664
	District Amount FY 2014	AEA Amount FY 2014	Total Amount FY 2014	FY 2014 vs. FY 2013
<u>All State Categorical Supplements</u>				
Total Unadjusted Amount	\$ 317,022,137	\$ 16,199,078	\$ 333,221,215	
Total Budget Guarantee Amount	984,022	37,723	1,021,745	
Total State Categorical Supplement	\$ 318,006,159	\$ 16,236,801	\$ 334,242,960	\$ 14,606,412

Totals may not add due to rounding.

Sources

Iowa Department of Education, Preliminary Certified Enrollment file
Iowa Department Management, School Aid file
LSA analysis and calculations

/s/ Holly M. Lyons

February 6, 2012

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#) and the correctional and minority impact statements were prepared pursuant to [Iowa Code section 2.56](#). Data used in developing this fiscal note, is available from the Fiscal Services Division of the Legislative Services Agency upon request.